



State of Rhode Island and Providence Plantations

Department of Revenue
Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

TAX AMNESTY RETURN

(General information and instructions on back)

Rhode Island has established a Tax Amnesty Program beginning on December 1, 2017 and ending February 15, 2018. Civil and criminal penalties will be waived for a taxpayer who applies for amnesty during the amnesty period and pays the full amount of tax and seventy-five (75%) percent of interest computed from the original due date to the actual date of payment.

Section I: Type or Print Name, Mailing Address and Tax Identification Number.

Taxpayer name		Social security # or federal identification #	Sales tax permit #
Spouse's name (if joint income tax application)		Spouse's social security #	
Business name (if different from above)			
Mailing address (include apt., office or unit #, if any)			
City, town, or post office		State	ZIP Code
In case additional information is needed, provide a name (if different from the taxpayer listed above) and telephone number where we may reach you weekdays between the hours of 8:30 a.m. and 3:30 p.m. Also, provide your email address to facilitate contact.			
Name		Telephone number	Email address

Section II: Indicate Tax Period, and Amounts Due for Each Period

A	B		C	D	E
Tax type	Period of return		Enter tax amount	Enter interest amount	Enter Total Add Columns C + D
	Beginning	Ending			
1.					
2.					
3.					
4.					
5.					
6.					
7. Totals. For each column, add amounts from lines 1 through 6					
8. Totals from continuation sheet. Check <input type="checkbox"/> if additional sheets attached					
9. Original Amount Due. For each column, add lines 7 and 8					
10. Interest at 75%. Multiply interest from Column D, line 9 by 75% (0.75)					
11. Total Due from periods not reported on Amnesty SOA. For Column C, enter amount from line 9. For Column D, enter amount from line 10					
12. Amount Due from Amnesty Statement of Account (SOA)					
13. Total Amnesty Amount Due. For each column, add lines 11 and 12					

Section III: Sign this application

Under penalties of perjury, I declare that I have examined this form, including any accompanying returns and schedules, and to the best of my knowledge they are correct and complete. I also declare that to the best of my knowledge I am not under criminal investigation, or a party to any civil or criminal litigation pending in any court of the United States or the State of Rhode Island for fraud relative to any state tax collected by the Tax Administrator.	Signature of taxpayer or authorized agent		Date
	Spouse's signature (if joint income tax application)		Date
	Title of authorized agent		
	If corporation, signature of authorized officer		Date
I apply for the amnesty on the items listed above, and enclose a payment of : \$	Title		

TAX AMNESTY - GENERAL INFORMATION

What is Tax Amnesty?	Tax Amnesty is an opportunity for taxpayers to pay back taxes without penalty or criminal prosecution. It includes tax liabilities for taxable periods ending on or before December 31, 2016.
Who is eligible for Tax Amnesty?	Individual taxpayers, corporations, or other entities which owe any tax imposed by law and collected by the Tax Administrator.
Who is not eligible for Tax Amnesty?	Amnesty will not be granted to taxpayers who are a party to any criminal investigations or to any civil or criminal litigation which is pending in any court of the United States or the State of Rhode Island for fraud in relation to any state tax imposed by any law of the State of Rhode Island and collected by the Tax Administrator.
What taxes are eligible for Tax Amnesty?	All state taxes imposed by the State of Rhode Island and collected by the Tax Administrator.
What is the applicable interest rate?	Interest is to be computed at the rate of twelve percent (12%) annually from the due date to 9/30/2006 and at a rate of eighteen percent (18%) from 10/1/2006 to the payment date.
Where to obtain forms and assistance?	To obtain additional amnesty applications, tax forms or general information, contact the Tax Amnesty Section by calling (401) 574-8650 by visiting the Tax Amnesty website: www.TaxAmnesty.ri.gov or by sending an email to Tax.Amnesty@tax.ri.gov . All tax forms are also available on the Tax Division website: www.tax.ri.gov .
How to apply and pay?	You must send in a completed application along with all returns and payment for the entire amount of tax and seventy-five (75%) percent of the interest owed on the eligible returns listed. If payment in full creates a severe hardship, you may apply for installment payments. Any installment agreement based on financial hardship must be approved by the Tax Administrator during the seventy-five (75) day amnesty program and must be paid in full by February 15, 2018. Contact the Tax Amnesty section at (401) 574-8650.

Note: Payment must be in the form of a bank check or money order.

NOTE: A separate Amnesty Application must be completed for any Employer Taxes owed.

Send in with a bank check or money order payable to RIET.

INSTRUCTIONS ON HOW TO APPLY FOR TAX AMNESTY

Complete past due tax returns. Amend any incorrect returns by disclosing all unreported tax liabilities.

<p>Section I Use current information. For personal income tax, enter name and social security number. For joint personal income tax applications also enter information on spouse.</p> <p>For all other taxes enter taxpayer name and applicable tax identification number (social security/employer identification/sales tax permit). For taxes owed by a business, enter the business name and federal identification number.</p> <p>Enter present mailing address. Include name of individual authorized to receive mail if different than the taxpayer name.</p>	<p>Column D Lines 1 through 6: Enter the amount of interest due. Compute interest at the rate of: 12 percent (12%) annually (1% per month) from the due date through September 30, 2006 and 18 percent (18%) annually (1.5% per month) from October 1, 2006 through time of payment. Line 7: Enter the total interest due from lines 1 through 6. Line 8: Enter the interest due from any additional sheets. Line 9: Add the interest amounts from lines 7 and 8 together. Line 10: Multiply the interest amount on line 9 by 75% (0.75) to get the amount of interest due. Enter here and on line 11. Line 11: Enter the amount from line 10. Line 12: Enter the amount of interest from your 2017 Amnesty Statement of Account that is being included with your Amnesty Application. The interest on the 2017 Amnesty Statement of Account has been calculated at 75% for your convenience. Line 13: Add the tax amounts from line 11 and 12.</p>
<p>Section II Complete as follows:</p> <p>Column A Lines 1 through 6: Enter type of eligible tax (e.g. cigarette, corporate, employer tax, motor fuel, personal income, sales and use, withholding). <i>Remember to complete a separate application for any Employer Taxes owed, and send in a separate payment payable to RIET.</i></p> <p>Column B Lines 1 through 6: Enter the tax period, tax year or date the tax liability was incurred.</p> <p>Column C Lines 1 through 6: Enter the amount of tax due from your tax return(s). Line 7: Enter the total tax due from lines 1 through 6. Line 8: Enter the tax due from any additional sheets you are attaching and check the box on this line. Line 9: Add the tax amounts from lines 7 and 8. Enter here and on line 11. Line 11: Enter the amount from line 9. Line 12: Enter the amount of tax from your 2017 Amnesty Statement of Account that is being included with your Amnesty Application. Line 13: Add the tax amounts from line 11 and 12.</p>	<p>Column E For lines 1 through 9 and lines 11 through 13: Add the tax amounts from Column C to the interest amounts from Column D.</p> <p>Section III Sign this application and all attached tax forms. Make bank check or money order payable to "Rhode Island Division of Taxation." Include your social security number or other tax identification number on all payments. Include the coupon from your 2017 Amnesty Statement of Account, if including amounts on your Amnesty Application. <i>If you are making payment for Employer Taxes, please send a separate bank check or money order payable to "RIET".</i></p>

Mail Tax Amnesty application, tax forms and payment to:

**Tax Amnesty
RI Division of Taxation
One Capitol Hill
Providence, RI 02908-5800**

Your amnesty application(s), along with all delinquent tax returns and payments that are being submitted for Amnesty, must be postmarked by February 15, 2018 in order to be considered.

A taxpayer who applies for tax amnesty forfeits all future appeal rights for liabilities paid through the Tax Amnesty program.